At the signing of the Agreement between the Government of the People’s Republic of China and the Government of Jamaica for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (hereinafter referred to as “the Agreement”) both sides have agreed upon the following provisions which form an integral part of the Agreement.

1. In connection with Article 8, “Shipping and Air Transport”:

   The Article shall also apply:

   (i) in China, to the business tax;

   (ii) in Jamaica, to any tax similar to the business tax in China which may be imposed in Jamaica after the signing of the Agreement.

2. In connection with Article 15, “Dependent Personal Services”:

   Employees who are sent by the air and shipping transportation enterprises of a Contracting State to the other Contracting State shall be taxed on their remuneration only in the first-mentioned Contracting State.

3. In connection with Article 18, “Pensions”:

   It is understood that the provisions of the Article shall also apply to an annuity paid to a resident of a Contracting State. The term “annuity” shall have the meaning which it has under the law of each Contracting State.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto, have signed this Protocol.

DONE at Beijing on the 3rd day of June, 1996, in duplicate in the Chinese and English languages, both texts being equally authentic.

For the Government
of the People’s Republic of China

For the Government
of the Republic of Jamaica